

House Study Bill 226

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON SHOMSHOR)

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to classification of assisted living property for
2 purposes of property taxation and providing effective and
3 retroactive applicability dates.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 1869YC 82
6 sc/gg/14

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1 1 Section 1. Section 441.21, Code 2007, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 11A. Beginning with valuations
1 4 established on or after January 1, 2007, as used in this
1 5 section, "residential property" includes all land and
1 6 buildings of assisted living programs, as assisted living is
1 7 defined in section 231C.2, that are subject to property
1 8 taxation.
1 9 Sec. 2. EFFECTIVE AND RETROACTIVE APPLICABILITY DATES.
1 10 This Act, being deemed of immediate importance, takes effect
1 11 upon enactment and applies retroactively to January 1, 2007,
1 12 for assessment years beginning on or after that date.
1 13 EXPLANATION
1 14 This bill provides that the land and buildings of assisted
1 15 living programs subject to property taxation shall be assessed
1 16 as residential property. The bill takes effect upon enactment
1 17 and applies retroactively to January 1, 2007, for assessment
1 18 years beginning on or after that date.
1 19 LSB 1869YC 82
1 20 sc:rj/gg/14